



Revenue and Transportation Interim Committee

64th Montana Legislature

SENATE MEMBERS

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MARK BLASDEL
BRIAN HOVEN
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JEFF ESSMANN
GREG HERTZ
RAE PEPPERS
ALAN REDFIELD
BRIDGET SMITH

COMMITTEE STAFF

MEGAN MOORE, Lead Staff
JARET COLES, Staff Attorney
FONG HOM, Secretary

TENTATIVE AGENDA

September 24-25, 2015

Room 152, State Capitol

Thursday, September 24

Agenda times are approximate. Some items may take more or less time than scheduled.

- 8:00 1. Call to Order -- Roll Call -- Sen. Fred Thomas, Presiding Officer
- 8:05 2. Revenue Estimating and Monitoring
 - a. FY2015 Revenue report -- Stephanie Morrison, Nick Brown, Sam Schaefer, Cynthia Hollimon, Legislative Fiscal Division
 - b. Public comment*
- 8:45 3. Updated Proposed Interim Work Plan
 - a. Overview of updates -- Megan Moore, committee staff
 - b. Committee questions and public comment*
 - c. Action item: committee revisions and adoption
 - i. meeting schedule
 - ii. study matrix
 - iii. agency monitoring
 - iv. adopt work plan
- 9:30 4. Treatment of Intangible Property Study
 - a. Overview of intangible personal property statutes and administrative rules -- Jaret Coles, staff attorney
 - b. Public comment* on treatment of intangible property
- 10:15 5. Break
- 10:30 6. Taxation of International Corporations Study
 - a. Corporate income tax laws overview -- Megan Moore
 - b. Public comment* on taxation of international corporations
- 11:00 7. Revenue Estimating and Monitoring
 - a. Improved revenue estimates -- Stephanie Morrison
 - b. Public comment*

- 11:45 8. Agency Monitoring: Administrative Rule Review
a. Jaret Coles, staff attorney
b. Public comment* on administrative rule review
- 12:00 9. Lunch Break
- 1:00 10. Agency Oversight: Department of Transportation-- Mike Tooley, Director
a. Status of Highway State Special Revenue Account
b. Update on federal highway funding
c. Public comment* on agency oversight report
- 1:30 11. Highway State Special Revenue Account Study
a. Account overview, how funds are spent, and fund balance report -- Cathy Duncan, Legislative Fiscal Division
2:00 b. Revenue estimates for HSRA sources of revenue -- Sam Schaefer, Legislative Fiscal Division
c. Public comment* on Highway State Special Revenue Account study
- 2:45 12. Break
- 3:00 13. Agency Oversight: Montana Tax Appeal Board
a. Dave McAlpin, Chair
b. Public comment* on agency oversight report
- 3:30 14. Nonprofit Reporting of Community Benefits Study
a. Definition of "community benefit" -- Megan Moore
b. Public comment* on nonprofit reporting of community benefits
- 4:00 15. Options for Review of Advisory Councils and Required Reports
a. Overview -- Megan Moore
b. Committee questions and public comment*
c. Action item: (i) decide which advisory councils and required reports to review and (ii) which required reports to receive as presentations
- 4:15 16. Public Comment* on any other topic within the committee's jurisdiction
- 4:30 17. Recess until 8 a.m. on September 25, 2015

*Public comment provided in person to the committee is a public record that is videotaped, archived, and available on the Internet. Public comment submitted in writing at a committee meeting is a public record that will be posted to the legislative Web site as part of the minutes log for the committee meeting.

Friday, September 25

Agenda times are approximate. Some items may take more or less time than scheduled.

- 8:00 1. Reconvene -- Roll Call -- Sen. Fred Thomas, Presiding Officer
- 8:05 2. Agency Oversight: Department of Revenue -- Mike Kadas, Director
 - a. Reappraisal and appeals updates
 - b. Litigation report
 - c. Public comment* on agency oversight report
- 8:50 3. Adequacy of Local Government Revenue Generating Capacity Study
 - a. Overview of sources of local government revenue and limit on property taxes -- Megan Moore
 - 9:00 b. Maximum mill levy calculation -- Eric Dale, Department of Revenue
 - 9:15 c. Mill levy calculation spreadsheet -- Harold Blattie, Montana Association of Counties
 - d. Public comment* on adequacy of local government revenue generating capacity study
- 9:45 4. Break
- 10:00 5. Property Taxable Value Neutrality Study
 - a. Property taxes paid by class and total value within each class -- Mike Kadas, Director, Department of Revenue
 - b. Public comment* on property taxable value neutrality study
- 10:45 6. Elderly Homeowner and Renter Credit Study
 - a. Overview and legislative history of credit -- Megan Moore
 - b. Administration and cost of credit -- Lee Baerlocher, Department of Revenue
 - 11:30 c. Analysis of income of credit recipients and amount of credit received -- Stephanie Morrison, Legislative Fiscal Division
 - d. Public comment* on elderly homeowner and renter credit study
- 12:00 7. Public Comment* on any other topic within the committee's jurisdiction
- 12:15 8. Instructions to staff

Adjourn

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